

be so adamant in their determination to return certain classes of property to the personal property tax rolls except for several reasons; one, to raise additional revenue to be spent by local subdivisions, two, to raise it from different sources than were previously paying it and, three, to shift, if at all possible, the burden of government from those who can fight back to those who cannot fight back. This has caused some serious divisions on this floor and I have been criticized because I have named individuals from time to time in the debate. Ladies and gentlemen, I stand for that criticism. I do not believe this is the time to hide behind the pillars or to engage in overly gentlemanly gestures. We are fighting for the survival of an industry and we are fighting for a tax which is equitable and I suggest that the taxes which we have subscribed to for the past 15 years were the proper role to follow and to reverse that direction today is wrong. I'm going to suggest to those of you who come from urban or rural districts who want to debate the equity of this kind of tax system, and I acknowledge that you are all superior in that regard than to me, but I will be happy to appear on any forum with any one of you and discuss and debate this issue whether from this floor, whether it be from a legislative standpoint, whether it be from the administrative standpoint or otherwise. There can be no justification for the kind of tax program that we are (inaudible) about getting today. And, ladies and gentlemen, if you will go back and check the record, you will find that the reason we are in this difficulty today is that you have followed the leadership of those who are today telling you this is the course to follow and in each instance the court has struck down those programs. The court hopefully will come to the rescue once again of those individuals who are being victimized by this Legislature and I have got to say this, that I have gained some respect for some members here who have taken on a role that I did not think they would take on and I have gained respect for individuals who I know are sincere but who are fighting also against my position on this bill, but who I think will be proven wrong, and when they are proven wrong, are going to find it very difficult to explain what they have done. Ladies and gentlemen, there comes a time when the patience of the public will run out and there are those who have said, well, we're doing all we can do. We're not doing all we can do. We're taking the easy road. Governor Tiemann took the road to oblivion when he backed a tax program which I believe was right and which he believed was right. Governor Jim Exon, year after year, used to say we're going to stick to sales taxes and income taxes and those taxes are